

## Uniform Budget Format

### § 115C-426. Uniform budget format

The Uniform Budget Format is a presentation of the budget as required by the legislation in §115C-426.

(a) The State Board of Education, in cooperation with the Local Government Commission, shall cause to be prepared and promulgated a standard budget format for use by local school administrative units throughout the State.

(b) The uniform budget format shall be organized so as to facilitate accomplishment of the following objectives: (i) to enable the board of education and the board of county commissioners to make the local educational and local fiscal policies embodied therein; (ii) to control and facilitate the fiscal management of the local school administrative unit during the fiscal year; and (iii) to facilitate the gathering of accurate and reliable fiscal data on the operation of the public school system throughout the State.

(c) The uniform budget format shall require the following funds:

- (1) The State Public School Fund.
- (2) The local current expense fund.
- (3) The capital outlay fund.

In addition, other funds may be required to account for trust funds, federal grants restricted as to use, and special programs. Each local school administrative unit shall maintain those funds shown in the uniform budget format that are applicable to its operations.

(d) The State Public School Fund shall include appropriations for the current operating expenses of the public school system from moneys made available to the local school administrative unit by the State Board of Education.

(e) The local current expense fund shall include appropriations sufficient, when added to appropriations from the State Public School Fund, for the current operating expense of the public school system in conformity with the educational goals and policies of the State and the local board of education, within the financial resources and consistent with the fiscal policies of the board of county commissioners. These appropriations shall be funded by revenues accruing to the local school administrative unit by virtue of Article IX, Sec. 7 of the Constitution, moneys made available to the local school administrative unit by the board of county commissioners, supplemental taxes levied by or on behalf of the local school administrative unit pursuant to a local act or G.S. 115C-501 to 115C-511, State money disbursed directly to the local school administrative unit, and other moneys made available or accruing to the local school administrative unit for the current operating expenses of the public school system.

- (f) The capital outlay fund shall include appropriations for:
- (1) The acquisition of real property for school purposes, including but not limited to school sites playgrounds, athletic fields, administrative headquarters, and garages.
  - (2) The acquisition, construction, reconstruction, enlargement, renovation, or replacement of buildings and other structures, including but not limited to buildings for classrooms and laboratories, physical and vocational educational purposes, libraries, auditoriums, gymnasiums, administrative offices, storage, and vehicle maintenance.
  - (3) The acquisition or replacement of furniture and furnishings, instructional apparatus, data-processing equipment, business machines, and similar items of furnishings and equipment.
  - (4) The acquisition of school buses as additions to the fleet.
  - (5) The acquisition of activity buses and other motor vehicles.
  - (6) Such other objects of expenditure as may be assigned to the capital outlay fund by the uniform budget format.

The cost of acquiring or constructing a new building, or reconstructing, enlarging, or renovating an existing building, shall include the cost of all real property and interests in real property, and all plants, works, appurtenances, structures, facilities, furnishings, machinery, and equipment necessary or useful in connection therewith; financing charges; the cost of plans, specifications, studies, reports, and surveys; legal expenses; and all other costs necessary or incidental to the construction, reconstruction, enlargement, or renovation.

No contract for the purchase of a site shall be executed nor any funds expended there for without the approval of the board of county commissioners as to the amount to be spent for the site; and in case of a disagreement between a board of education and a board of county commissioners as to the amount to be spent for the site, the procedure provided in G.S. 115C-431 shall, insofar as the same may be applicable, be used to settle the disagreement.

Appropriations in the capital outlay fund shall be funded by revenues made available for capital outlay purposes by the State Board of Education and the board of county commissioners, supplemental taxes levied by or on behalf of the local school administrative unit pursuant to a local act or G.S. 115C-501 to 115C-511, the proceeds of the sale of capital assets, the proceeds of claims against fire and casualty insurance policies, and other sources.

- (g) Other funds shall include appropriations for such purposes funded from such sources as may be prescribed by the uniform budget format.

**Wake County Public School System  
The Uniform Budget  
2001 - 2002**

**Summary of Revenues**

<u>County Appropriations</u>		Local	State	Federal	Multiple	Capital	<u>Total Budget</u>	
Actual	Actual	Current	Public	Federal	Enterprise	Outlay		
2000-2001	2001-2002	Expense	School	Grant			2001-2002	2000-2001
		<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>	<u>Fund</u>		
		502,906	437,678,147				438,181,053	485,186,189
		492,590		25,771,753	7,699,635		33,963,978	40,989,340
175,135,316	183,280,000	199,534,918			24,267,056	250,000	224,051,974	721,254,193
175,135,316	183,280,000	200,530,414	437,678,147	25,771,753	31,966,691	250,000	696,197,005	1,247,429,722
		6,881,704				3,441,573	10,323,277	13,942,421
<b>175,135,316</b>	<b>183,280,000</b>	<b>207,412,118</b>	<b>437,678,147</b>	<b>25,771,753</b>	<b>31,966,691</b>	<b>3,691,573</b>	<b>706,520,282</b>	<b>1,261,372,143</b>

**Summary of Expenditures**

		<u>EXPENDITURES</u>						
		<b>Instructional Programs</b>						
39,493,581	41,328,372	Regular Instructional	48,505,613	216,043,371	1,764,497	148,092	266,461,573	268,989,675
18,925,123	15,802,800	Special Instructional	20,644,606	44,996,176	8,386,554		74,027,336	74,371,154
	14,430	Adult Education Instructional		14,430			14,430	
219,717	237,135	Co-Curricular Instructional		237,135			237,135	220,645
6,062,832	7,435,369	Student Services	7,650,383	26,866,320	7,217,712		41,734,415	39,620,855
13,942,900	15,529,848	Other Instructional Programs	17,491,243	71,771,917	5,563,779	352,043	95,178,982	86,211,665
78,644,153	80,347,954		94,543,410	359,677,784	22,932,542	500,135	477,653,871	469,413,994
		<b>Supporting Services</b>						
248,748	251,456	Pupil Support	251,456	25,704	262,343		539,503	593,984
2,414,181	2,817,788	Instructional Staff Support	2,845,918	3,726,805	623,156		7,195,879	7,129,351
5,352,483	5,658,300	Administrative Support	6,198,300	1,964,540	290,996	233,772	8,687,608	8,104,069
8,327,123	8,577,165	School Administration Support	8,767,661	27,368,477	9,087	10,000	36,155,225	34,890,251
45,809,521	49,770,117	Business Support	55,333,907	28,949,832	159,229	21,253,947	105,696,915	104,274,252
23,804,345	19,077,038	Central Support	19,082,978	1,331,700	170,590	219,580	20,804,848	25,851,615
9,154,616	10,388,837	Other Supporting Services	11,075,475	14,633,003	370,334	3,747,181	29,825,993	25,460,826
95,111,017	96,540,701		103,555,695	78,000,061	1,885,735	25,464,480	208,905,971	206,304,348
		<b>Community Services</b>						
1,222,642	1,222,223	Regular Community Services	3,736,943			3,468,064	7,205,007	9,822,844
287,985	357,878	Other Community Services	753,102	302		323,423	1,076,827	1,178,478
1,510,627	1,580,101		4,490,045	302		3,791,487	8,281,834	11,001,322
		<b>Non-Programmed Charges</b>						
3,772,555	4,811,244	Pay to Other Govtl. Units/Trans.	4,822,968		947,564	2,210,589	7,981,121	11,456,652
		Unbudgeted Funds			5,912		5,912	553,845
3,772,555	4,811,244	Sub-Total Non-Programmed Chg	4,822,968		953,476	2,210,589	7,987,033	12,010,497
<b>179,038,352</b>	<b>183,280,000</b>	<b>Total Operating Expenditures</b>	<b>207,412,118</b>	<b>437,678,147</b>	<b>25,771,753</b>	<b>31,966,691</b>	<b>702,828,709</b>	<b>698,730,161</b>
		<b>Capital Outlay</b>						
812,798		Category I Projects					2,431,228	536,090,631
1,289,364		Category II Projects					960,345	960,345
		Category III Projects					300,000	683,733
<b>2,102,162</b>		<b>Total Capital Outlay</b>					<b>3,691,573</b>	<b>562,641,982</b>
<b>181,140,514</b>	<b>183,280,000</b>	<b>Total Expenditures</b>	<b>207,412,118</b>	<b>437,678,147</b>	<b>25,771,753</b>	<b>31,966,691</b>	<b>3,691,573</b>	<b>706,520,282</b>

Note:

Proposed budget for 2001-2002 does not include projected carryover balances for programs and carryover purchase orders that extend beyond the end of the fiscal year. For example, the carryover balances for these programs in 2000-2001 were \$163,794,217.

Proposed budget for 2001-2002 does not include building program dollars. In 2000-2001, the county passed a resolution for \$370.6 million for Plan 2000. This resolution authorized funds for projects for multiple years. These funds are in the 2000-2001 budget. We anticipate spending this year approximately \$5.0 million of the total appropriation of \$370.6 million in 2000-2001. That would leave a roll-over balance for 2001-2002 of \$365.6 million. We expect to spend \$132.0 million in 2001-2002. The remainder at that time will roll forward to 2002-2003. The carryover for 2001-2002 will not be recognized until after June 30, 2001.

## Revenue by Source

	Local Current Expense <u>Fund</u>	State Public School <u>Fund</u>	Federal Grant <u>Fund</u>	Multiple Enterprise <u>Fund</u>	Capital Outlay <u>Fund</u>	Total <u>Budget</u>
<u>Revenues from State &amp; Federal Sources</u>						
<b>State Revenues</b>						
Allocations from State Public School Fund		432,495,794				432,495,794
Other State Allocations for Current Operations:						
Textbooks		5,182,353				5,182,353
Other State Allocations	502,906					502,906
<b>Total State Revenues</b>	<u>502,906</u>	<u>437,678,147</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>438,181,053</u>
<b>Federal Revenues</b>						
Revenues from Federal Sources - Unrestricted:						
Impact Area Grants (P. L. 874)	20,000					20,000
Revenues from Federal Sources - Restricted:						
IDEA - VI-B Handicapped			9,110,850			9,110,850
IASA Title 1 - LEA Basic Program			6,557,841			6,557,841
Class Size Reduction			1,368,221			1,368,221
Vocational Education Program Improvement			772,956			772,956
IDEA Pre-School Handicapped Grant			639,043			639,043
ESEA Title VI - Formula Grant			581,978			581,978
Drug Free Schools & Communities Act			403,744			403,744
IDEA VI-B Capacity Building & Improvement			388,811			388,811
Eisenhower Math/Science Education			351,153			351,153
IASA Title 1 - Migrant Regular			187,352			187,352
N.C. School Improvement Grant			100,000			100,000
Technology Literacy Challenge			99,332			99,332
Abstinence Education			91,695			91,695
Education for Homeless Children and Youth			44,943			44,943
Learn and Serve America			6,899			6,899
Revenues from Federal Sources - Other Restricted Grants:						
Other Restricted Federal Grants			5,066,935			5,066,935
Other Revenues from Federal Sources - Restricted Grants:						
USDA Grants				7,699,635		7,699,635
Medicaid Direct Services	322,534					322,534
ROTC	150,056					150,056
<b>Total Federal Sources</b>	<u>492,590</u>	<u>0</u>	<u>25,771,753</u>	<u>7,699,635</u>	<u>0</u>	<u>33,963,978</u>
<b>Revenues from Local and Other Sources</b>						
Local Sources - General:						
County Appropriations	183,280,000					183,280,000
Local Sources - Tuition and Fees:						
Tuition and Fees - Regular and Parking	575,000					575,000
Print Shop				578,837		578,837
Tuition and Fees - Before and After School Care	125,059			3,264,598		3,389,657
Tuition and Fees - Out-of-District Placement	20,000					20,000
Local Sources - Revenues:						
Sales - Supplemental Sales				9,883,893		9,883,893
Sales - Lunch - Full Pay				7,858,939		7,858,939
Sales - Breakfast - Full Pay				318,606		318,606

Sales - Lunch - Reduced		212,404		212,404
Catered Meals		106,202		106,202
Sales - Breakfast - Reduced		53,101		53,101
Local Sources - Unrestricted:				
Interest Earned on Investments	3,000,000		477,908	250,000
Rental of School Property	1,297,486			
Fines and Forfeitures	2,500,000			
Other Unrestricted Local Sources	503,000			

	Local Current Expense <u>Fund</u>	State Public School <u>Fund</u>	Federal Grant <u>Fund</u>	Multiple Enterprise <u>Fund</u>	Capital Outlay <u>Fund</u>	Total <u>Budget</u>
Local Sources - Restricted:						
Indirect Cost Allocated	2,700,000					2,700,000
Other Restricted Local Sources	2,048,771			1,512,568		3,561,339
Special Revenue Services:						
Transfer from the Capital Outlay	3,485,602					3,485,602
Total Local Revenues	<u>199,534,918</u>	<u>0</u>	<u>0</u>	<u>24,267,056</u>	<u>250,000</u>	<u>224,051,974</u>
Total Revenues	200,530,414	437,678,147	25,771,753	31,966,691	250,000	696,197,005
Fund Balance Appropriated	6,881,704				3,441,573	10,323,277
<b>Total</b>	<b><u>207,412,118</u></b>	<b><u>437,678,147</u></b>	<b><u>25,771,753</u></b>	<b><u>31,966,691</u></b>	<b><u>3,691,573</u></b>	<b><u>706,520,282</u></b>

### Capital Outlay

	County <u>Funds</u>	Interest <u>Interest</u>	Capital Improvements <u>Improvements</u>	Fund <u>Balance</u>	Total Project <u>Cost</u>
Category I Projects: Acquisition of real property and acquisition, construction, enlargement, renovation, or replacement of buildings and other structures for school purposes.					
	0	0	0	2,431,228	2,431,228
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,431,228</u>	<u>2,431,228</u>
Category II Project: Acquisition or replacement of furnishings and equipment.					
	0	250,000	0	710,345	960,345
	<u>0</u>	<u>250,000</u>	<u>0</u>	<u>710,345</u>	<u>960,345</u>
Category III Project: Acquisition of school buses, activity buses, and other motor vehicles.					
	0			300,000	300,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>300,000</u>	<u>300,000</u>
Total	<u>0</u>	<u>250,000</u>	<u>0</u>	<u>3,441,573</u>	<u>3,691,573</u>

